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22 IN THE UNITED STATES DISTRICT COURT
23 DISTRICT OF GUAM

24 JULIE BABAUTA SANTOS, et. al.,
25
26 Petitioners,

27 -v-

28 FELIX P. CAMACHO, etc., et. al.
Respondents.

FILED
DISTRICT COURT OF GUAM

OCT 22 2007 mba

JEANNE G. QUINATA
Clerk of Court

CIVIL CASE NO. 04-00006
(Consolidated with Civil Case Nos.
04-00038 and 04-00049)

**DECLARATION OF JOHN P.
CAMACHO IN SUPPORT OF THE
BRIEF OF THE GOVERNOR,
GOVERNMENT, AND DIRECTORS
OF DOA AND DRT REGARDING 26
C.F.R. § 301.6212-2**

1
2 I, John P. Camacho, hereby declare and state as follows:

3 1. I am the Deputy Director of the Department of Revenue and Taxation ("DRT"). I
4 make this declaration on personal knowledge and based upon my knowledge of the official
5 records on file with DRT. If called as a witness, I could and would testify competently as
6 follows.

7 2. As I explained in my previous declaration of July 26, 2007, DRT's practice in this
8 case was to mail notices to taxpayers' last known addresses as determined by their most recent
9 return or official change of address form as submitted to DRT and entered into DRT's computer
10 system as of the date the mailing list was printed out. I further note that DRT endeavors to enter
11 new addresses into its system as soon as possible upon the arrival of a new form.

12 3. This procedure that was used in this case is the same procedure DRT always uses
13 when mailing to taxpayers – it uses their last known addresses as sent to DRT in their most recent
14 return or change of address form, and as then entered into the DRT computer system.

15 4. I have reviewed 26 C.F.R. § 301.6212-2. As with some other IRS regulations
16 regarding the enforcement of the IRC, DRT has not instituted this regulation as to the
17 enforcement of the GTIT. Instituting a new system that would require DRT employees to review
18 change of address submissions from the U.S. Postal Service, correlate them with DRT records,
19 and then determine which address would be used would require a significant change in DRT
20 practices and is not practicable at this time given DRT's limited resources and staffing.

21 I swear under penalty of perjury under the laws of the Territory of Guam and the United
22 States of America that the forgoing is true and correct.

23 Executed on this 22nd day of October in Tamuning, Guam.

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27 
28 **JOHN P. CAMACHO**